

LODGING TAX

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is 1 percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of 2 percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to 2 percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional 2 percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of October 1, 1997, there are 51 counties that impose a lodging tax.

Table 17

STATE LODGING TAX REVENUE

Month	Calendar Year 1999	Calendar Year 1998	Net Change	Percent Change
January	\$133,294	\$125,055	\$8,239	6.59%
February	149,061	139,505	9,556	6.85
March	167,023	168,816	(1,793)	-1.06
April	178,555	174,004	4,551	2.62
May	219,399	212,466	6,933	3.26
June	275,009	247,337	27,672	11.19
July	258,918	255,163	3,755	1.47
August	264,837	252,247	12,590	4.99
September	250,304	236,985	13,319	5.62
October	208,069	223,150	(15,081)	-6.76
November	173,979	160,907	13,072	8.12
December	147,481	155,684	(8,203)	-5.27
Total	\$2,425,928	\$2,351,319	\$74,608	3.17%

State Lodging Tax Revenue, 1989 to 1999

